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FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS

Implementation of the recommendations of the Board of Auditors

Report of the Secretary-General

Addendum

1. In paragraph 10 of its resolution 47/211 of 23 December 1992 and paragraph 5 of its resolution 48/216 B of 23 December 1993, the General Assembly requested the Secretary-General and the executive heads of United Nations organizations and programmes to report to it on measures taken or to be taken in response to the recommendations of the Board of Auditors, including timetables for their implementation.

2. The Secretary-General has the honour to transmit to the General Assembly the response of the executive head of the United Nations Institute for Training and Research (UNITAR) relating to the recommendations of the Board of Auditors in its report for the year ended December 1994. 1/

Notes

1/ Official Records of the General Assembly, Fiftieth Session, Supplement No. 5D (A/50/5/Add.4).

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ANNEX

Follow-up measures to be taken by UNITAR to implement the recommendations of the Board of Auditors in its report for the year ended 31 December 1994

Main findings and recommendations	Immediate action to be taken by UNITAR	Mid-term objectives of UNITAR
UNITAR should follow United Nations procurement procedures and adhere more closely to the Financial Regulations and Rules of the United Nations on procurement of goods and services (para. 10 (b)).	Solutions have been found to the problems raised by the auditors. Notwithstanding its autonomous character, UNITAR is bound to adhere to the Financial Rules and Regulations of the United Nations on procurement and benefit from the assistance of the United Nations Office at Geneva.	To find ways towards improved collaboration with the procurement services of the United Nations Office at Geneva.
Expenditure statements in respect of UNDP-financed projects should be prepared and submitted by UNITAR each year, to allow programme support income to be accounted for promptly (para. 10 (a)).	The Administrative and Financial Assistant of UNITAR went to New York to reconcile Geneva and New York project accounts. A final project delivery report from 1992 to 1994 was then submitted to UNDP for the three ongoing UNDP-financed projects. This action has allowed UNITAR to receive the programme support income due since 1992.	UNITAR should, as soon as possible, recruit an administrative and financial officer to be responsible for reporting accurately to UNDP through project delivery reports and aggregate expenditure reports as required by UNDP following this timetable: 20 February, 20 April, 20 July and 20 October of each year.
A number of Special Purpose Grants funds remain in deficit (para. 13).	The Board of Trustees of UNITAR has an unqualified opinion on this point: deficit incurred before the adoption of resolution 47/227 shall be included in the general settlement of the writing off of the debt against appropriation of UNITAR property by the United Nations.	The issue will be submitted again to the Board of Trustees at its next session, in the spring of 1996, for a decision on financial matters.